

Exhibit C

ADCT03
320662

799872

CERTIFICATE OF
LETTERS OF ADMINISTRATION

THE PEOPLE OF THE STATE OF NEW YORK
SURROGATE'S COURT OF THE COUNTY OF NASSAU
BY THE GRACE OF GOD FREE AND INDEPENDENT

To all persons having an interest herein, please take notice that we have inspected the records of our Surrogate's Court in and for the County of Nassau, and do find that on **12/07/2001**.

Letters of Administration on the Estate of **JAMES J KELLY a/k/a JAMES KELLY, JAMES JOSEPH KELLY, decedent having resided in** the County of Nassau, were granted by this Court unto **Joanne S Kelly**, as Administrator(s), and that the Letters have not been revoked.

THE APPOINTMENT EVIDENCED HEREIN IS MADE SUBJECT TO THE FOLLOWING:
That each of the above named Administrator(s) is hereby restrained from selling, mortgaging, leasing or otherwise encumbering REAL PROPERTY of the decedent without first applying to this Court for fixation and filing of an adequate bond, and is further restrained from collecting any personal assets in excess of **\$415,000.00** without first applying to this Court for the fixation of the amount of the bond.

***Pursuant to the Order of the Surrogate dated December 17, 2001, Letters of Administration are amended to increase the value of personal assets not to exceed the sum of \$415,000.00.**

PHOTOCOPIES ARE INVALID & THIS CERTIFICATE IS NOT VALID AFTER **05/12/04**.

IN TESTIMONY WHEREOF, we have caused the seal of the Surrogate's Court Nassau County, to be hereunto affixed

WITNESS, HON. JOHN B. RIORDAN, Judge of the Surrogate's Court, Nassau County, at the Surrogate's Office, in said County, **November 12, 2003**.

PHOTOCOPIES OF THIS CERTIFICATE ARE INVALID.

(SEAL)

Chief Clerk of the Surrogate's Court

Albert W. Petraglia

ADCT03
320662

799873

CERTIFICATE OF
LETTERS OF ADMINISTRATION

THE PEOPLE OF THE STATE OF NEW YORK
SURROGATE'S COURT OF THE COUNTY OF NASSAU
BY THE GRACE OF GOD FREE AND INDEPENDENT

To all persons having an interest herein, please take notice that we have inspected the records of our Surrogate's Court in and for the County of Nassau, and do find that on **12/07/2001**.

Letters of Administration on the Estate of **JAMES J KELLY a/k/a JAMES KELLY, JAMES JOSEPH KELLY, decedent having resided in** the County of Nassau, were granted by this Court unto **Joanne S Kelly**, as Administrator(s), and that the Letters have not been revoked.

THE APPOINTMENT EVIDENCED HEREIN IS MADE SUBJECT TO THE FOLLOWING:
That each of the above named Administrator(s) is hereby restrained from selling, mortgaging, leasing or otherwise encumbering REAL PROPERTY of the decedent without first applying to this Court for fixation and filing of an adequate bond, and is further restrained from collecting any personal assets in excess of **\$415,000.00** without first applying to this Court for the fixation of the amount of the bond.

***Pursuant to the Order of the Surrogate dated December 17, 2001, Letters of Administration are amended to increase the value of personal assets not to exceed the sum of \$415,000.00.**

PHOTOCOPIES ARE INVALID & THIS CERTIFICATE IS NOT VALID AFTER **05/12/04**.

IN TESTIMONY WHEREOF, we have caused the seal of the Surrogate's Court Nassau County, to be hereunto affixed

WITNESS, HON. JOHN B. RIORDAN, Judge of the Surrogate's Court, Nassau County, at the Surrogate's Office, in said County, **November 12, 2003**.

PHOTOCOPIES OF THIS CERTIFICATE ARE INVALID

(SEAL)

Albert W. Petraglia
Chief Clerk of the Surrogate's Court

ADCT03
320662

799874

CERTIFICATE OF
LETTERS OF ADMINISTRATION

THE PEOPLE OF THE STATE OF NEW YORK
SURROGATE'S COURT OF THE COUNTY OF NASSAU
BY THE GRACE OF GOD FREE AND INDEPENDENT

To all persons having an interest herein, please take notice that we have inspected the records of our Surrogate's Court in and for the County of Nassau, and do find that on **12/07/2001**.

Letters of Administration on the Estate of **JAMES J KELLY a/k/a JAMES KELLY, JAMES JOSEPH KELLY, decedent having resided in** the County of Nassau, were granted by this Court unto **Joanne S Kelly**, as Administrator(s), and that the Letters have not been revoked.

THE APPOINTMENT EVIDENCED HEREIN IS MADE SUBJECT TO THE FOLLOWING:
That each of the above named Administrator(s) is hereby restrained from selling, mortgaging, leasing or otherwise encumbering REAL PROPERTY of the decedent without first applying to this Court for fixation and filing of an adequate bond, and is further restrained from collecting any personal assets in excess of **\$415,000.00** without first applying to this Court for the fixation of the amount of the bond.

***Pursuant to the Order of the Surrogate dated December 17, 2001, Letters of Administration are amended to increase the value of personal assets not to exceed the sum of \$415,000.00.**

PHOTOCOPIES ARE INVALID & THIS CERTIFICATE IS NOT VALID AFTER **05/12/04**.

IN TESTIMONY WHEREOF, we have caused the seal of the Surrogate's Court Nassau County, to be hereunto affixed

WITNESS, HON. JOHN B. RIORDAN, Judge of the Surrogate's Court, Nassau County, at the Surrogate's Office, in said County, **November 12, 2003**.

PHOTOCOPIES OF THIS CERTIFICATE ARE INVALID.

(SEAL)

Chief Clerk of the Surrogate's Court

Albert W. Petraglia

ADCT03
320662

799875

CERTIFICATE OF
LETTERS OF ADMINISTRATION

THE PEOPLE OF THE STATE OF NEW YORK
SURROGATE'S COURT OF THE COUNTY OF NASSAU
BY THE GRACE OF GOD FREE AND INDEPENDENT

To all persons having an interest herein, please take notice that we have inspected the records of our Surrogate's Court in and for the County of Nassau, and do find that on **12/07/2001**.

Letters of Administration on the Estate of **JAMES J KELLY a/k/a JAMES KELLY, JAMES JOSEPH KELLY, decedent having resided in** the County of Nassau, were granted by this Court unto **Joanne S Kelly**, as Administrator(s), and that the Letters have not been revoked.

THE APPOINTMENT EVIDENCED HEREIN IS MADE SUBJECT TO THE FOLLOWING:
That each of the above named Administrator(s) is hereby restrained from selling, mortgaging, leasing or otherwise encumbering REAL PROPERTY of the decedent without first applying to this Court for fixation and filing of an adequate bond, and is further restrained from collecting any personal assets in excess of **\$415,000.00** without first applying to this Court for the fixation of the amount of the bond.

***Pursuant to the Order of the Surrogate dated December 17, 2001, Letters of Administration are amended to increase the value of personal assets not to exceed the sum of \$415,000.00.**

PHOTOCOPIES ARE INVALID & THIS CERTIFICATE IS NOT VALID AFTER **05/12/04**.

IN TESTIMONY WHEREOF, we have caused the seal of the Surrogate's Court Nassau County, to be hereunto affixed

WITNESS, HON. JOHN B. RIORDAN, Judge of the Surrogate's Court, Nassau County, at the Surrogate's Office, in said County, **November 12, 2003**.

PHOTOCOPIES OF THIS CERTIFICATE ARE INVALID.

(SEAL)

Chief Clerk of the Surrogate's Court

Albert W. Petraglia

ADCT03
320662

799876

CERTIFICATE OF
LETTERS OF ADMINISTRATION

THE PEOPLE OF THE STATE OF NEW YORK
SURROGATE'S COURT OF THE COUNTY OF NASSAU
BY THE GRACE OF GOD FREE AND INDEPENDENT

To all persons having an interest herein, please take notice that we have inspected the records of our Surrogate's Court in and for the County of Nassau, and do find that on **12/07/2001**.

Letters of Administration on the Estate of **JAMES J KELLY a/k/a JAMES KELLY, JAMES JOSEPH KELLY, decedent having resided in** the County of Nassau, were granted by this Court unto **Joanne S Kelly**, as Administrator(s), and that the Letters have not been revoked.

THE APPOINTMENT EVIDENCED HEREIN IS MADE SUBJECT TO THE FOLLOWING:
That each of the above named Administrator(s) is hereby restrained from selling, mortgaging, leasing or otherwise encumbering REAL PROPERTY of the decedent without first applying to this Court for fixation and filing of an adequate bond, and is further restrained from collecting any personal assets in excess of **\$415,000.00** without first applying to this Court for the fixation of the amount of the bond.

***Pursuant to the Order of the Surrogate dated December 17, 2001, Letters of Administration are amended to increase the value of personal assets not to exceed the sum of \$415,000.00.**

PHOTOCOPIES ARE INVALID & THIS CERTIFICATE IS NOT VALID AFTER **05/12/04**.

IN TESTIMONY WHEREOF, we have caused the seal of the Surrogate's Court Nassau County, to be hereunto affixed

WITNESS, HON. JOHN B. RIORDAN, Judge of the Surrogate's Court, Nassau County, at the Surrogate's Office, in said County, **November 12, 2003**.

PHOTOCOPIES OF THIS CERTIFICATE ARE INVALID.

(SEAL)

Chief Clerk of the Surrogate's Court

Albert W. Petraglia

INDEX NO. 320662

CERTIFICATE NO. 752988

CERTIFICATE OF
LETTERS OF ADMINISTRATION

THE PEOPLE OF THE STATE OF NEW YORK
SURROGATE'S COURT OF THE COUNTY OF NASSAU
BY THE GRACE OF GOD FREE AND INDEPENDENT

To all persons having an interest herein, please take notice that we have inspected the records of our Surrogate's Court in and for the County of Nassau, and do find that on the 7th day of December, 2001.

Letters of Administration on the estate of JAMES J KELLY a decedent having resided in the County of Nassau, were granted by this Court unto JOANNE S KELLY, as Administrator(s) , and that the Letters have not been revoked.

*Note that during lifetime the decedent was also known as JAMES JOSEPH KELLY & JAMES KELLY.

*Pursuant to the Order of the Surrogate dated December 17, 2001, the Administrator, Joanne S. Kelly is allowed to collect personal assets of the Deceased valued up to \$415,000. without first applying to this Court for the fixation of the amount of the bond.

THE APPOINTMENT EVIDENCED HEREIN IS MADE SUBJECT TO THE FOLLOWING: That each of the above named Administrator(s) is hereby restrained from selling, mortgaging, leasing or otherwise encumbering REAL PROPERTY of the decedent without first applying to this Court for fixation and filing of an adequate bond, and is further restrained from collecting any personal assets in excess of \$415,000.00 without first applying to this Court for the fixation of the amount of the bond.

PHOTOCOPIES ARE INVALID & THIS CERTIFICATE IS NOT VALID AFTER 03/11/2003.

IN TESTIMONY WHEREOF, we have caused the seal of the Surrogate's Court Nassau County, to be hereunto affixed.

WITNESS, HON. JOHN B. RIORDAN, Judge of the Surrogate's Court, Nassau County, at the Surrogate's office, in said County, 09/10/2002.

PHOTOCOPIES OF THIS CERTIFICATE ARE INVALID.

(SEAL)


Chief Clerk of the Surrogate's Court

INDEX NO. 320662

CERTIFICATE NO. 752987

CERTIFICATE OF
LETTERS OF ADMINISTRATION

THE PEOPLE OF THE STATE OF NEW YORK
SURROGATE'S COURT OF THE COUNTY OF NASSAU
BY THE GRACE OF GOD FREE AND INDEPENDENT

To all persons having an interest herein, please take notice that we have inspected the records of our Surrogate's Court in and for the County of Nassau, and do find that on the 7th day of December, 2001.

Letters of Administration on the estate of JAMES J KELLY a decedent having resided in the County of Nassau, were granted by this Court unto JOANNE S KELLY, as Administrator(s) , and that the Letters have not been revoked.

*Note that during lifetime the decedent was also known as JAMES JOSEPH KELLY & JAMES KELLY.

*Pursuant to the Order of the Surrogate dated December 17, 2001, the Administrator, Joanne S. Kelly is allowed to collect personal assets of the Deceased valued up to \$415,000. without first applying to this Court for the fixation of the amount of the bond.

THE APPOINTMENT EVIDENCED HEREIN IS MADE SUBJECT TO THE FOLLOWING: That each of the above named Administrator(s) is hereby restrained from selling, mortgaging, leasing or otherwise encumbering REAL PROPERTY of the decedent without first applying to this Court for fixation and filing of an adequate bond, and is further restrained from collecting any personal assets in excess of \$415,000.00 without first applying to this Court for the fixation of the amount of the bond.

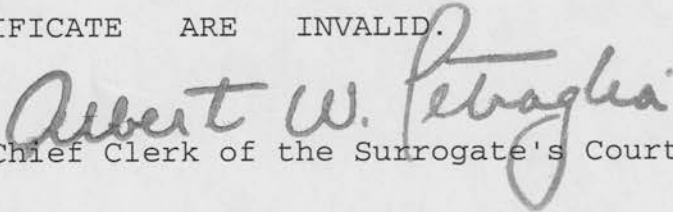
PHOTOCOPIES ARE INVALID & THIS CERTIFICATE IS NOT VALID AFTER 03/11/2003.

IN TESTIMONY WHEREOF, we have caused the seal of the Surrogate's Court Nassau County, to be hereunto affixed.

WITNESS, HON. JOHN B. RIORDAN, Judge of the Surrogate's Court, Nassau County, at the Surrogate's office, in said County, 09/10/2002.

PHOTOCOPIES OF THIS CERTIFICATE ARE INVALID.

(SEAL)


Chief Clerk of the Surrogate's Court

Elizabeth Q. Boehmcke
Associate
Direct Dial: 646-218-7544
eboehmck@hodgsonruss.com



September 12, 2002

Mrs. Joanne S. Kelly
2405 Rockville Centre Parkway
Oceanside, New York 11572

Re: Estate of James J. Kelly

Dear Joanne:

Enclosed please find two original certificates of Letters of Administration for Kels' estate. You need one for the Red Cross application. Keep the other one for your records. I have retained three other original certificates for use in filing the estate tax return.

Please call me so we can set up a date to cover some open administration matters. I'd like to meet with you and your Mom before I go to Ireland on September 27.

Sincerely,

A handwritten signature in cursive script that reads "Beth".

Elizabeth Q. Boehmcke

cc: Edward C. Northwood